

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re:

DOWLING COLLEGE,  
f/d/b/a DOWLING INSTITUTE,  
f/d/b/a DOWLING COLLEGE ALUMNI  
ASSOCIATION,  
f/d/b/a CECOM,  
a/k/a DOWLING COLLEGE, INC.,

Debtor.

Chapter 11

Case No. 16-75545 (REG)

**EIGHTEENTH REPORT BY RSR CONSULTING, LLC AND CHIEF  
RESTRUCTURING OFFICER OF COMPENSATION EARNED AND EXPENSES  
INCURRED FOR THE PERIOD FROM MAY 1, 2018 THROUGH  
MAY 31, 2018**


The following report of compensation earned and expenses incurred provided herein, are being submitted pursuant to the Order [Docket no.106], dated December 16, 2016, authorizing RSR Consulting, LLC ("RSR") (I) to continue to provide the Debtor with a Chief Restructuring Officer and additional personnel; and (II) designating Robert S. Rosenfeld ("Mr. Rosenfeld") as Chief Restructuring Officer ("CRO") to the Debtor effective as of the Petition Date. Please refer to the following exhibits relating to the period May 1, 2018 through May 31, 2018.

**Exhibit A** – Summary of Fees and Expenses

**Exhibit B** – Summary of Services by Project Category

**Exhibit C** – Detailed time entries by Project Category

**Exhibit D** – Detail of Expenses Incurred

By:   
Robert S. Rosenfeld  
June 6, 2018

**Exhibit A**

**Robert S. Rosenfeld, CRO**  
**RSR Consulting, LLC**  
**Dowling College - Case #16-75545 (REG)**  
**Summary of Fees and Expenses**  
**5/1/18 Through 5/31/18**

**Summary of Fees**

<b>Summary by Professional</b>	<b>Responsibility/ Position in Firm</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
R. Rosenfeld	Chief Restructuring Officer	47.30	\$ 390.00	\$ 18,447.00
N. Bivona	Managing Director	44.00	\$ 390.00	17,160.00
N. Andrade	Director	104.90	\$ 350.00	36,715.00
<b>Total</b>		<b>196.20</b>		<b>\$ 72,322.00</b>
<b>Average blended hourly rate</b>				<b>\$ 368.61</b>

**Summary of Expenses**

Mail/Postage/shipping	\$ 118.82
Software expense	15.00
<b>Total</b>	<b>\$ 133.82</b>

**RSR Consulting, LLC**  
**Dowling College - Case #16-75545 (REG)**  
**Detailed Billing Report - By Project Category**  
**5/1/18 Through 5/31/18**

**Exhibit B**

<b>Category</b>	<b>Billable Time</b>	<b>Billable Amt</b>
Asset Analysis and Recovery	3.6	\$ 1,404.00
Asset Disposition	25.5	9,945.00
Business Operations	81.4	29,850.00
Claims Investigation	61.3	21,607.00
Court Hearings	1.0	390.00
Creditor Inquiries	0.4	156.00
Document Review	1.1	429.00
Dowling-Residential Ops	5.3	2,067.00
Dowling-Residential Sales	2.1	819.00
Fee Applications	1.5	585.00
Litigation Matters	1.0	390.00
Meeting	2.5	975.00
Meetings with Debtor and Representatives	0.5	195.00
UST Reporting	9.0	3,510.00
<b>Grand Total</b>	<b>196.2</b>	<b>\$ 72,322.00</b>

RSR Consulting, LLC  
Dowling College - Case #16-75545 (REG)  
Detailed Billing Report  
5/1/18 Through 5/31/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
<b>Asset Analysis and Recovery</b>					
05/10/2018	Robert Rosenfeld	Calls with bidder on Brookhaven Campus regarding follow up requests; discussions with M. Cheng regarding status of APA and deposit from bidder.	0.70	\$390.00/hr	\$273.00
05/17/2018	Neil Bivona	Review inventory liquidation / orderly wind down analysis prepared by M. Samson & H. Hoff & various correspondence / phone calls re: the same.	1.00	\$390.00/hr	\$390.00
05/25/2018	Neil Bivona	Call w/ former student re: status of account and payment options for Perkins loan w/ missing promissory note.	0.40	\$390.00/hr	\$156.00
05/30/2018	Robert Rosenfeld	Review revised declaration for sale order and revised sale order in connection with Brookhaven campus sale.	1.00	\$390.00/hr	\$390.00
05/31/2018	Neil Bivona	Review RCS student collection account reports and receipts for March & April. Discuss w/ N. Andrade.	0.50	\$390.00/hr	\$195.00
<b>Totals For Asset Analysis and Recovery</b>			<b>3.60</b>		<b>\$1,404.00</b>
<b>Asset Disposition</b>					
05/01/2018	Neil Bivona	Review disbursement history and extract / compile costs specifically associated with carry of Brookhaven campus in current state as requested by Triple Five.	3.50	\$390.00/hr	\$1,365.00
05/01/2018	Robert Rosenfeld	Call with R. Friedman and S. Southard re: status of Brookhaven	0.20	\$390.00/hr	\$78.00
05/01/2018	Robert Rosenfeld	Review and work on expense analysis for Brookhaven property in response to requests from interested buyers.	1.20	\$390.00/hr	\$468.00
05/03/2018	Neil Bivona	Brookhaven marketing process update call.	0.30	\$390.00/hr	\$117.00
05/03/2018	Robert Rosenfeld	Attend meeting with Town of Brookhaven and R. Friedman regarding sale of Brookhaven campus; including travel to/from meeting.	1.50	\$390.00/hr	\$585.00
05/15/2018	Robert Rosenfeld	Call with S. Southard re: APA with potential bidder status.	0.30	\$390.00/hr	\$117.00
05/15/2018	Robert Rosenfeld	Call with creditors regarding Brookhaven campus sale status.	0.50	\$390.00/hr	\$195.00
05/15/2018	Robert Rosenfeld	Prepare correspondence to Board of Trustees regarding status of Brookhaven campus sale.	1.20	\$390.00/hr	\$468.00
05/15/2018	Robert Rosenfeld	Calls with interested parties for Brookhaven Campus sale and provide updates on status of process.	1.50	\$390.00/hr	\$585.00
05/15/2018	Robert Rosenfeld	Follow up calls with bidders on Brookhaven campus sale; discuss with counsel to UCC.	1.50	\$390.00/hr	\$585.00
05/16/2018	Robert Rosenfeld	Follow up calls with bidder regarding Brookhaven campus sale; calls with counsel for Debtor and UCC counsel regarding sale; call with CBRE regarding sale process.	2.00	\$390.00/hr	\$780.00
05/17/2018	Neil Bivona	Call w/ R. Rosenfeld, S. Southard and R. Friedman re: status update on Brookhaven sale process.	0.50	\$390.00/hr	\$195.00
05/17/2018	Robert Rosenfeld	Call with S. Southard, R. Friedman, N. Bivona to discuss update status of Brookhaven Campus sale.	0.50	\$390.00/hr	\$195.00
05/18/2018	Robert Rosenfeld	Call with creditors and representatives and Debtor's counsel regarding status of Brookhaven campus sale.	0.80	\$390.00/hr	\$312.00
05/21/2018	Robert Rosenfeld	Call with Debtor's and UCC counsel re: prep for Court hearing.	0.30	\$390.00/hr	\$117.00
05/22/2018	Robert Rosenfeld	Review notice and call with counsel regarding notice of sale of Brookhaven campus.	0.50	\$390.00/hr	\$195.00
05/22/2018	Robert Rosenfeld	Discussion with CBRE regarding status of Brookhaven campus s	0.30	\$390.00/hr	\$117.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
05/22/2018	Robert Rosenfeld	Call with brokers and counsel to discuss next steps on process for sale of Brookhaven campus sale.	0.30	\$390.00/hr	\$117.00
05/24/2018	Neil Bivona	Review and reformat report on Library special collections & forward to S. Southard to provide to NYSAG.	0.50	\$390.00/hr	\$195.00
05/25/2018	Neil Bivona	Review, revise and reformat report on endowment reallocation recommendations. Discuss w/ & forward to S. Southard to provide to NYSAG for review.	0.80	\$390.00/hr	\$312.00
05/25/2018	Neil Bivona	Meet w/ Vaughn College personnel while awaiting for Triple Five & Madison Hawk personnel to arrive for joint tour. Follow up meeting w/ J. Hubbard after tour.	0.80	\$390.00/hr	\$312.00
05/25/2018	Robert Rosenfeld	Review draft declaration for sale order for Brookhaven Campus.	1.50	\$390.00/hr	\$585.00
05/29/2018	Neil Bivona	Call with Debtor's counsel; Committee counsel and N. Bivona to discuss status of Brookhaven sale process.	0.50	\$390.00/hr	\$195.00
05/29/2018	Robert Rosenfeld	Call with Debtor's counsel; Committee counsel and N. Bivona to discuss status of Brookhaven sale process.	0.50	\$390.00/hr	\$195.00
05/29/2018	Robert Rosenfeld	Review Campus Agent's report on Brookhaven sale process; make revisions to R. Rosenfeld declaration in connection with sale; and review support for sale process in connection with sale order hearing.	1.50	\$390.00/hr	\$585.00
05/29/2018	Robert Rosenfeld	Review documents relating to closing of sale of 123 Idle Hour and execute documents.	1.00	\$390.00/hr	\$390.00
05/30/2018	Neil Bivona	Attend call with counsel and counsel to Creditors committee on status of Brookhaven campus sale order hearing.	0.30	\$390.00/hr	\$117.00
05/30/2018	Robert Rosenfeld	Attend call with counsel and counsel to Creditors committee on status of Brookhaven campus sale order hearing.	0.30	\$390.00/hr	\$117.00
05/31/2018	Neil Bivona	Review of Notice of sale and redacted APA for Triple Five / Brookhaven Campus.	0.50	\$390.00/hr	\$195.00
05/31/2018	Robert Rosenfeld	Call with counsel, Committee counsel and N. Bivona regarding follow up to prep for Sale Order hearing.	0.40	\$390.00/hr	\$156.00
<b>Totals For Asset Disposition</b>			<b>25.50</b>		<b>\$9,945.00</b>
<b>Business Operations</b>					
05/01/2018	Neil Bivona	Review of DIP Compliance reports for weeks 67, 68, 69.	1.20	\$390.00/hr	\$468.00
05/01/2018	Nelson Andrade	Review payroll information. Create/update excel spreadsheets accordingly. Create electronic transfers and wires in the bank system.	0.80	\$350.00/hr	\$280.00
05/01/2018	Robert Rosenfeld	Work on month end closing of books and bank reconciliations.	1.50	\$390.00/hr	\$585.00
05/02/2018	Nelson Andrade	Review internally the self insured analysis. Discuss next steps.	1.50	\$350.00/hr	\$525.00
05/02/2018	Nelson Andrade	Update self insured analysis to fix several issues related to database integrity. Include calculations related to gross claims.	3.50	\$350.00/hr	\$1,225.00
05/02/2018	Robert Rosenfeld	Work on bank reconciliations for April 2018; month end closing.	3.00	\$390.00/hr	\$1,170.00
05/02/2018	Robert Rosenfeld	Review correspondence from counsel relating to property tax grievance process and Debtor coordination with potential buyer for grieving taxes.	0.50	\$390.00/hr	\$195.00
05/03/2018	Nelson Andrade	Update and review professional fee analysis to incorporate latest invoices received.	1.60	\$350.00/hr	\$560.00

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**Exhibit C**

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
05/03/2018	Nelson Andrade	Update self insured analysis to include resolve issues related to identification of families for calculation of deductibles. Resolve different families with same last name and and same family with different last names.	3.00	\$350.00/hr	\$1,050.00
05/03/2018	Nelson Andrade	Update self insured analysis to include and set up the information for deductible for each family and individual. Resolve database data integrity issues.	3.50	\$350.00/hr	\$1,225.00
05/03/2018	Nelson Andrade	Update self insured analysis to separate claims by year and set up reporting for family and individual deductible information. Manage related correspondence.	2.30	\$350.00/hr	\$805.00
05/04/2018	Nelson Andrade	Create instructions for weekly payments, review files and invoices received, make corrections to file, coordinate internally and manage related correspondence. Prepare transfers and wires and send for approval in banking system.	2.20	\$350.00/hr	\$770.00
05/04/2018	Neil Bivona	Review of Perkins collection payments from SCS and correspondence form outside law firm. Draft correspondence to N. Varnovitsky re: the same and draft cover letter to send checks to ESCI (DOE Perkins servicer).	0.70	\$390.00/hr	\$273.00
05/04/2018	Neil Bivona	Prepare six week DIP budget extension & update DIP borrowing Availability tracking spreadsheet.	2.10	\$390.00/hr	\$819.00
05/04/2018	Robert Rosenfeld	Work on disbursements processing for week and updating quickbooks for week's activity.	1.50	\$390.00/hr	\$585.00
05/04/2018	Robert Rosenfeld	Call with S. Southard, M. White, N. Bivona regarding real estate tax certiori protest relating to Oakdale properties.	0.60	\$390.00/hr	\$234.00
05/07/2018	Nelson Andrade	Discuss previous week's payments with staff, print remaining invoices to be filed. Set up tactics for current week's payments.	0.50	\$350.00/hr	\$175.00
05/07/2018	Nelson Andrade	Update professional fee control file for the latest invoices received and prepare invoices for payment.	0.50	\$350.00/hr	\$175.00
05/07/2018	Nelson Andrade	Prepare compliance Report for week 70, review payments, incorporate into the compliance report file. Review and make changes as necessary. Manage related correspondence and internal calls	2.30	\$350.00/hr	\$805.00
05/07/2018	Neil Bivona	Continued work and completion of DIP budget extension for weeks 73-78 (through 5-25-18) and transmit to lenders & counsel for review.	1.20	\$390.00/hr	\$468.00
05/08/2018	Neil Bivona	Meet w/ A. Dimola and call to ADP re: changes to weekly payroll figures and discrepancies in tax withholding amounts.	0.50	\$390.00/hr	\$195.00
05/08/2018	Neil Bivona	Prepare draft notice of borrowing for weeks 73-75.	1.20	\$390.00/hr	\$468.00
05/09/2018	Neil Bivona	Attend to student inquiries and related issues.	1.00	\$390.00/hr	\$390.00
05/09/2018	Neil Bivona	Meet w/ W. Benka re: status of various IT issues.	0.50	\$390.00/hr	\$195.00
05/09/2018	Neil Bivona	Review notice from IRS re: 990 for National Honor Society. Follow up w. R. Cerullo re: the same.	0.30	\$390.00/hr	\$117.00
05/09/2018	Nelson Andrade	Discuss internally the self insured claim analysis, make corrections to the and out-of-pocket-maximum calculations.	3.50	\$350.00/hr	\$1,225.00

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**Exhibit C**

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
05/11/2018	Nelson Andrade	Create instructions for weekly payments, review files and invoices received, make corrections to file, coordinate internally and manage related correspondence. Prepare transfers and wires and send for approval in banking system.	2.20	\$350.00/hr	\$770.00
05/11/2018	Nelson Andrade	Prepare compliance Report for week 72, review payments, incorporate into the compliance report file. Review and make changes as necessary. Manage related correspondence and internal calls	2.30	\$350.00/hr	\$805.00
05/11/2018	Nelson Andrade	Prepare compliance Report for week 71, review payments, incorporate into the compliance report file. Review and make changes as necessary. Manage related correspondence and internal calls	2.30	\$350.00/hr	\$805.00
05/14/2018	Nelson Andrade	Discuss previous week's payments with staff, print remaining invoices to be filed. Set up tactics for current week's payments.	0.50	\$350.00/hr	\$175.00
05/14/2018	Neil Bivona	Prepare DIP borrowing Notices for three week period ended 5/4/17 & three week period ended 5/27/18.	1.80	\$390.00/hr	\$702.00
05/14/2018	Neil Bivona	Review of DIP Compliance reports for DIP budget weeks 70, 71	0.90	\$390.00/hr	\$351.00
05/14/2018	Neil Bivona	Review and address student account and records issues.	0.50	\$390.00/hr	\$195.00
05/15/2018	Nelson Andrade	Review invoices received, communicate with staff about invoices to be set up for payment. Related correspondence.	0.50	\$350.00/hr	\$175.00
05/15/2018	Nelson Andrade	Review budget approval requests including excel file.	1.60	\$350.00/hr	\$560.00
05/16/2018	Neil Bivona	Prepare e-mail to M. Grochowski re: DIP notices of borrowing for weeks 73-75 & 76-78.	0.50	\$390.00/hr	\$195.00
05/16/2018	Nelson Andrade	Review DIP borrowing request and budget files received intern	1.10	\$350.00/hr	\$385.00
05/17/2018	Neil Bivona	Review correspondence & related info from Conduent and USDOE re: assignment of Perkins Loan Judgments. prepare assignment letters for CRO signature.	1.20	\$390.00/hr	\$468.00
05/17/2018	Robert Rosenfeld	Review and execute judgment assignments to US DOE.	0.80	\$390.00/hr	\$312.00
05/17/2018	Robert Rosenfeld	Review bills and update quickbooks for activity.	1.50	\$390.00/hr	\$585.00
05/18/2018	Nelson Andrade	Create instructions for weekly payments, review files and invoices received, make corrections to file, coordinate internally and manage related correspondence. Prepare transfers and wires and send for approval in banking system.	2.20	\$350.00/hr	\$770.00
05/18/2018	Robert Rosenfeld	Work on weekly disbursements funding, payments and updating accounting in quickbooks.	2.00	\$390.00/hr	\$780.00
05/22/2018	Neil Bivona	Review and prepare response to third-party information subpoena re: employment verification.	0.50	\$390.00/hr	\$195.00
05/22/2018	Neil Bivona	Meet w/ Simplex technicians re: replacement of faulty duct detector in Nat Ctr Bldg A.	0.30	\$390.00/hr	\$117.00
05/22/2018	Nelson Andrade	Review Healthplex file with RCS. Prepare for call and discuss analysis.	1.50	\$350.00/hr	\$525.00
05/23/2018	Neil Bivona	Review and address student account inquiries.	0.50	\$390.00/hr	\$195.00
05/24/2018	Neil Bivona	Review Simplex sprinkler inspection report for Nat Ctr Bldg. B re: deficiencies to be addressed. Correspondence w/ Simplex re: the same.	0.70	\$390.00/hr	\$273.00
05/24/2018	Neil Bivona	Meet w/ A. Dimola re: preparation ADP payroll reports for next pay period.	0.40	\$390.00/hr	\$156.00

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5/1/18 Through 5/31/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
05/24/2018	Neil Bivona	Call w/ W. Benka re: status of plans / preparation w/ CIS for reconfiguration / simplification of server hardware and software re: exit form Brookhaven campus by end of June.	0.70	\$390.00/hr	\$273.00
05/25/2018	Neil Bivona	Assess HVAC functionality in Nat Ctr Buildings. Attempt to restart blower unit in Nat Ctr bldg B unsuccessfully. Calls to Anron for assessment & scheduling of service call.	1.20	\$390.00/hr	\$468.00
05/25/2018	Neil Bivona	Follow up correspondence w/ C. Drummond at Conduent rE: status of Perkins assignment process and possibilities for dealing with accounts with missing promissory notes.	0.50	\$390.00/hr	\$195.00
05/25/2018	Nelson Andrade	Create instructions for weekly payments, review files and invoices received, make corrections to file, coordinate internally and manage related correspondence. Prepare transfers and wires and send for approval in banking system.	2.20	\$350.00/hr	\$770.00
05/25/2018	Robert Rosenfeld	Process weekly disbursements and update accounting in quick	1.50	\$390.00/hr	\$585.00
05/29/2018	Neil Bivona	Review Nat. Ctr buildings & create to do list for closing / vacating premises.	1.50	\$390.00/hr	\$585.00
05/29/2018	Neil Bivona	Meet w/ Anron technician re: temporary repairs to Nat Ctr Bldg B HVAC blower unit & need for replacement parts for permanent repair.	0.50	\$390.00/hr	\$195.00
05/29/2018	Nelson Andrade	Review payroll information. Create/update excel spreadsheets accordingly. Create electronic transfers and wires in the bank system.	0.80	\$350.00/hr	\$280.00
05/30/2018	Nelson Andrade	Review real estate tax payment information. Create/update excel spreadsheets accordingly. Create electronic transfers and wires in the bank system.	2.00	\$350.00/hr	\$700.00
05/31/2018	Neil Bivona	Review BOT archive boxes for return to Iron Mountain & index boxes possible needed for recall at a alter date.	0.70	\$390.00/hr	\$273.00
05/31/2018	Nelson Andrade	Prepare the sweep and payment to RCS related to April activity in the student collection account. Review, prepare excel files, format PDF files, set up transfers and wires and prepare related correspondence.	1.50	\$350.00/hr	\$525.00
05/31/2018	Nelson Andrade	Prepare the sweep and payment to RCS related to May activity in the student collection account. Review, prepare excel files, format PDF files, set up transfers and wires and prepare related correspondence.	1.50	\$350.00/hr	\$525.00
<b>Totals For Business Operations</b>			<b>81.40</b>		<b>\$29,850.00</b>
<b>Claims Investigation</b>					
05/07/2018	Nelson Andrade	Complete and review deductible calculation for self insured claims. Individual and Family deductible calculations for 2014, 2015, 2016.	2.20	\$350.00/hr	\$770.00
05/08/2018	Nelson Andrade	Calculation of the allowed claims by family. Transition the information from each individual and roll up based on each employee. Determine deductible schedule and update in the file.	4.30	\$350.00/hr	\$1,505.00



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**Exhibit C**

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
05/08/2018	Nelson Andrade	Discuss internally the self insured claims analysis.	1.10	\$350.00/hr	\$385.00
05/09/2018	Neil Bivona	Begin drafting memo to DOL re: calculation of employee medical claim payments.	2.00	\$390.00/hr	\$780.00
05/09/2018	Nelson Andrade	Discuss internally the self insured claim analysis, make corrections to the deductibles calculations.	3.30	\$350.00/hr	\$1,155.00
05/10/2018	Nelson Andrade	Complete and review out-of-pocket maximum calculation for self insured claims. Individual and Family deductible calculations for 2014, 2015, 2016.	4.50	\$350.00/hr	\$1,575.00
05/10/2018	Nelson Andrade	Create and review all the statistics calculation based on CPT code, fee schedule and billing amounts of the entire pool of claims.	4.00	\$350.00/hr	\$1,400.00
05/14/2018	Nelson Andrade	Review executive summary of the self insured claims analysis and discuss internally the updates written over the previous week.	2.30	\$350.00/hr	\$805.00
05/14/2018	Nelson Andrade	Create tables and charts to illustrate the Claims Analysis and make it user friendly. Include additional data sorting tools for the various claims, including vision claims.	2.80	\$350.00/hr	\$980.00
05/14/2018	Nelson Andrade	Update Executive Summary of Claims Analysis to include additional information and tables and charts.	2.30	\$350.00/hr	\$805.00
05/15/2018	Nelson Andrade	Review self insured claims analysis performed and update certain tabs in the excel file.	2.10	\$350.00/hr	\$735.00
05/16/2018	Nelson Andrade	Review and revise the executive summary based on internal cc	1.80	\$350.00/hr	\$630.00
05/16/2018	Nelson Andrade	Update self insured claims file for latest version of executive summary. Update stats tab. Manage internal communication and correspondence.	1.90	\$350.00/hr	\$665.00
05/17/2018	Nelson Andrade	Update self insured claims file for latest version of executive summary. Update stats tab. Manage internal communication and correspondence.	3.10	\$350.00/hr	\$1,085.00
05/18/2018	Nelson Andrade	Update self insured claims file for latest version of executive summary. Update stats tab. Manage internal communication and correspondence.	3.00	\$350.00/hr	\$1,050.00
05/21/2018	Nelson Andrade	Create output tab for the self insured claims analysis. Separate Allowed Claims by families and by individuals. Roll up claims following logic of the executive summary.	3.00	\$350.00/hr	\$1,050.00
05/21/2018	Nelson Andrade	Create output tab for the self insured claims analysis. Separate claims by families and by individuals. Roll up claims following logic of the executive summary.	3.50	\$350.00/hr	\$1,225.00
05/21/2018	Nelson Andrade	Correspondence and related activities associated with conference call to discuss dental insurance.	0.50	\$350.00/hr	\$175.00
05/22/2018	Neil Bivona	Call w M. Hablenko and N. Andrade re: Healthplex employee dental claim analysis.	1.00	\$390.00/hr	\$390.00
05/23/2018	Nelson Andrade	Review original data related to claims investigation file furnished by RCS.	2.10	\$350.00/hr	\$735.00
05/23/2018	Nelson Andrade	Review calculations related to claims investigation file furnished by RCS.	3.20	\$350.00/hr	\$1,120.00
05/24/2018	Nelson Andrade	Continue to review calculations related to claims investigation file furnished by RCS.	2.10	\$350.00/hr	\$735.00

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Date	User	Description	Billable Time	Hourly Rate	Billable Amt
05/29/2018	Neil Bivona	Review employee plan summary documents for dental coverage details for staff (local 153 & 434) and Faculty.	0.80	\$390.00/hr	\$312.00
05/29/2018	Nelson Andrade	Start discussed and modified and on Healthplex, structure certain binary labels to the database.	2.30	\$350.00/hr	\$805.00
05/29/2018	Nelson Andrade	Internal discussion related to Healthplex analysis put together by RCS. Discuss strategy for the claims investigation going forward.	0.90	\$350.00/hr	\$315.00
05/29/2018	Nelson Andrade	Review summary of plan deductibles and related files received	1.20	\$350.00/hr	\$420.00
<b>Totals For Claims Investigation</b>			<b>61.30</b>		<b>\$21,607.00</b>
<b>Court Hearings</b>					
05/21/2018	Robert Rosenfeld	Attend status conference on sale of Brookhaven Campus at Bankruptcy Court.	1.00	\$390.00/hr	\$390.00
<b>Totals For Court Hearings</b>			<b>1.00</b>		<b>\$390.00</b>
<b>Creditor Inquiries</b>					
05/22/2018	Robert Rosenfeld	Research and respond to M. Schoenhals request for informatic	0.40	\$390.00/hr	\$156.00
<b>Totals For Creditor Inquiries</b>			<b>0.40</b>		<b>\$156.00</b>
<b>Document Review</b>					
05/04/2018	Neil Bivona	Review of Examiners proposed work plan and budget.	0.50	\$390.00/hr	\$195.00
05/30/2018	Neil Bivona	Review Rosenfeld declaration in support of Brookhaven campus asset sale.	0.60	\$390.00/hr	\$234.00
<b>Totals For Document Review</b>			<b>1.10</b>		<b>\$429.00</b>
<b>Dowling-Residential Ops</b>					
05/02/2018	Neil Bivona	Review correspondence from Cronin & Cronin re: Mercury request to file tax protests for 121 Central, 135 Idle Hour and 64 Chateau. Discuss the same w/ R. Rosenfeld.	0.50	\$390.00/hr	\$195.00
05/17/2018	Neil Bivona	Drive by of Oakdale residential properties. Correspondence w/ J. Sturchio re: the same. Call landscaper for mowing & cleanup of storm debris.	0.50	\$390.00/hr	\$195.00
05/25/2018	Neil Bivona	Follow up w/ D. Niknamfard & J. Sturchio re: status & timing of pending residential closings. Compile and review RE tax bills for remaining properties. Prepare schedule and call w/ R. Bertucci to discuss. Call w/ R. Rosenfeld to discuss status & plan for payment of taxes. Prepare special notice of borrowing under TL C for funding of RE taxes & forward to DIP distribution list.	2.50	\$390.00/hr	\$975.00
05/29/2018	Neil Bivona	Various correspondence & phone call w/ R. Bertucci re: RE tax payments. Review bills vs. schedule to notice of borrowing. Revise and resend notice of borrowing. Update Borrowing availability worksheet.	1.80	\$390.00/hr	\$702.00
<b>Totals For Dowling-Residential Ops</b>			<b>5.30</b>		<b>\$2,067.00</b>
<b>Dowling-Residential Sales</b>					
05/01/2018	Robert Rosenfeld	Review and execute closing documents for 47 Chateau; obtain notary signature and send overnight to GW.	1.50	\$390.00/hr	\$585.00
05/04/2018	Neil Bivona	Call w/ S. Southard, M. White, & R. Rosenfeld re: request by Mercury for Dowling to file tax protest complaints.	0.60	\$390.00/hr	\$234.00

RSR Consulting, LLC  
Dowling College - Case #16-75545 (REG)  
Detailed Billing Report  
5/1/18 Through 5/31/18

Exhibit C

Date	User	Description	Billable Time	Hourly Rate	Billable Amt
<b>Totals For Dowling-Residential Sales</b>			<b>2.10</b>		<b>\$819.00</b>
<b>Fee Applications</b>					
05/04/2018	Robert Rosenfeld	Prepare monthly fee statement for RSR Consulting for Court.	1.50	\$390.00/hr	\$585.00
<b>Totals For Fee Applications</b>			<b>1.50</b>		<b>\$585.00</b>
<b>Litigation Matters</b>					
05/30/2018	Neil Bivona	Review WARN Act class document request and interrogatories	1.00	\$390.00/hr	\$390.00
<b>Totals For Litigation Matters</b>			<b>1.00</b>		<b>\$390.00</b>
<b>Meeting</b>					
05/17/2018	Robert Rosenfeld	Attend Board of Trustee meeting.	0.50	\$390.00/hr	\$195.00
05/18/2018	Neil Bivona	Meeting with Brookhaven campus bidder w/ S. Southard R Rosenfeld and R. Friedman.	1.00	\$390.00/hr	\$390.00
05/18/2018	Robert Rosenfeld	Meeting with bidder for Brookhaven campus sale, Debtor counsel, UCC counsel.	1.00	\$390.00/hr	\$390.00
<b>Totals For Meeting</b>			<b>2.50</b>		<b>\$975.00</b>
<b>Meetings with Debtor and Representatives</b>					
05/17/2018	Neil Bivona	Attend BOT status update call.	0.50	\$390.00/hr	\$195.00
<b>Totals For Meetings with Debtor and Representatives</b>			<b>0.50</b>		<b>\$195.00</b>
<b>UST Reporting</b>					
05/07/2018	Robert Rosenfeld	Work on month end closing of books and preparation of MOR for April 2018.	4.50	\$390.00/hr	\$1,755.00
05/09/2018	Robert Rosenfeld	Make revisions to April 2018 MOR.	2.50	\$390.00/hr	\$975.00
05/14/2018	Robert Rosenfeld	Make revisions to MOR for April 2018 and send to counsel for	2.00	\$390.00/hr	\$780.00
<b>Totals For UST Reporting</b>			<b>9.00</b>		<b>\$3,510.00</b>
<b>Grand Total</b>			<b>196.20</b>		<b>\$72,322.00</b>

RSR Consulting, LLC  
Dowling College - Case #16-75545 (REG)  
Detailed Expense Report  
5/1/18 Through 5/31/18

Exhibit D

Expense Date	User	Description	Cost
<b>Accounting-software</b>			
05/13/2018	Robert Rosenfeld	Right Networks monthly charge for quickbooks hosting.	\$15.00
<b>Totals Billable Amounts for Accounting-software</b>			<b>\$15.00</b>
<b>Postage &amp; Shipping</b>			
05/01/2018	Robert Rosenfeld	Overnight mail to GW relating to 47 Chateau closing.	\$28.65
05/23/2018	Robert Rosenfeld	Notary Public fees & UPS overnight costs for 89 Central Closing.	\$28.78
05/30/2018	Robert Rosenfeld	Overnight shipping costs & Notary fees for documents shipped to Garfunkel Wild for 123 Idle Hour closing	\$61.39
<b>Totals Billable Amounts for Postage &amp; Shipping</b>			<b>\$118.82</b>
<b>Grand Total</b>			<b>\$133.82</b>